

**Exhibit B**

**Declaration of William Kosturos**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
CLAIRE’S HOLDINGS LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 25-11454 (BLS)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF WILLIAM KOSTUROS  
IN SUPPORT OF APPLICATION OF THE DEBTORS TO  
RETAIN ALVAREZ & MARSAL NORTH AMERICA, LLC AS  
FINANCIAL ADVISORS TO DEBTORS AND DEBTORS IN POSSESSION  
PURSUANT TO SECTIONS 327(a) AND 328 OF THE BANKRUPTCY CODE**

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I, William Kosturos, hereby make this Declaration pursuant to 28 U.S.C. § 1746, and state:

1. I am a Managing Director with Alvarez & Marsal North America, LLC, together with employees of its affiliates (all of which are wholly-owned by its parent company and employees), its wholly owned subsidiaries, and independent contractors, collectively, “A&M”), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration on behalf of A&M (this “Declaration”) in support of the *Application of the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code* (the “Application”) on the terms and conditions set forth in the Application and the engagement

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of their federal tax identification numbers, to the extent applicable, are: Claire’s Holdings LLC (9619); BMS Distributing Corp. (4117); CBI Distributing Corp. (5574); Claire’s (Gibraltar) Holdings Limited (4273); Claire’s Boutiques, Inc. (5307); Claire’s Canada Corp. (7936); Claire’s Intellectual LLC (5274); Claire’s Puerto Rico Corp. (6113); Claire’s Stores, Inc. (0416); Claire’s Swiss Holdings II LLC (7980); Claire’s Swiss Holdings LLC (2299); CLSIP Holdings LLC (1950); CLSIP LLC (9769); and CSI Canada LLC (2343). The Debtors’ mailing address is 2400 West Central Road, Hoffman Estates, IL 60192.

letter between Debtors and A&M attached to the Application as Exhibit A (the “Engagement Letter”). Except as otherwise noted,<sup>2</sup> I have personal knowledge of the matters set forth herein.

### **Disinterestedness and Eligibility**

2. A&M together with its professional service provider affiliates (the “Firm”) utilize certain procedures (“Firm Procedures”) to determine the Firm’s relationships, if any, to parties that may have a connection to a client debtor. In implementing the Firm Procedures, the following actions were taken to identify parties that may have connections to the Debtors, and the Firm’s relationship with such parties:

- (a) A&M requested and obtained from the Debtors extensive lists of interested parties and significant creditors (the “Potential Parties in Interest”).<sup>3</sup> The list of Potential Parties in Interest which A&M reviewed is attached hereto as **Schedule A**. The Potential Parties in Interest reviewed include, among others, the Debtors, prepetition lenders, officers, directors, the thirty largest unsecured creditors of the Debtors (on a consolidated basis), significant customers and vendors, parties holding significant ownership interests in the Debtors, significant counterparties to material agreements, and significant litigation claimants.
- (b) A&M then compared the names of each of the Potential Parties in Interest to the names in its master electronic database of the Firm’s current and recent clients (the “Client Database”). The Client Database generally includes the name of each client of the Firm, the name of each party who is or was known to be adverse to the client of the Firm in connection with the matter in which the Firm is or was representing such client, the name of each party that has, or had, a substantial role with regard to the subject matter of the Firm’s retention, and the names of the Firm professionals who are, or were, primarily responsible for matters for such clients.

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2 Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

3 The list of Potential Parties in Interest is expected to be updated during these cases. A&M continues to review the relationships its professionals may have with potentially interested parties and to determine whether any relationships other than those set forth herein exist. As may be necessary, A&M will supplement this Declaration if it becomes aware of a relationship that may adversely affect A&M’s retention in these cases or discovers additional parties in interest. A&M will update this disclosure if it is advised of any trading of claims against or interests in the Debtors that may relate to A&M’s retention or otherwise requires such disclosure.

- (c) An email was issued to all Firm professionals requesting disclosure of information regarding: (a) any known personal connections between the respondent and/or the Firm on the one hand, and either the Potential Parties in Interest or the Debtors, on the other hand;<sup>4</sup> (b) any known connections or representation by the respondent and/or the Firm of any of the Potential Parties in Interest in matters relating to the Debtors; and (c) any other conflict or reason why A&M may be unable to represent the Debtors.
- (d) Known connections between former or recent clients of the Firm and the Potential Parties in Interest were compiled for purposes of preparing this Declaration. These connections are listed in **Schedule B** attached hereto.

3. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, if retained, A&M:

- (a) is not a creditor of the Debtors (including by reason of unpaid fees for prepetition services),<sup>5</sup> an equity security holder of the Debtors, or an “insider” of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code;
- (b) is not, and has not been, within two years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- (c) does not have an interest materially adverse to the interests of the Debtors’ estates, or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

4. As can be expected with respect to any international professional services firm such as A&M, the Firm provides services to many clients with interests in the Debtors’ chapter 11 cases. To the best of my knowledge, except as indicated below, the Firm’s services for such clients do not relate to the Debtors’ chapter 11 cases.

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4 In reviewing its records and the relationships of its professionals, A&M did not seek information as to whether any A&M professional or member of his/her immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain A&M professionals have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors or any other party in interest; or (b) has engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, I do not believe it would impact A&M’s disinterestedness or otherwise give rise to a finding that A&M holds or represents an interest adverse to the Debtors’ estates.

5 See ¶ 11 below.

5. In addition to the relationships disclosed on **Schedule B**, I note that:

- (a) Alvarez & Marsal Inc. (“**A&M Inc.**”), an entity controlled by Bryan Marsal and Antonio Alvarez II, is the majority owner of Alvarez & Marsal Holdings, LLC (“**A&M Holdings**”). A&M Holdings is the sole owner of A&M. Messrs. Marsal and Alvarez comprise the Board of Managers of A&M Holdings and two of the Board of Managers of A&M. Messrs. Marsal and Alvarez, together with A&M Inc., indirectly control a significant interest in the general partner of A&M Capital which consists of various funds (the “**A&M Capital Funds**”). Also, certain A&M employees have invested in limited partnership interests in the A&M Capital Funds and, indirectly, their general partners and, from time to time, A&M and/or its professional service provider affiliates provide services to the A&M Capital Funds. The investments of the A&M Capital Funds are private equity investments in companies (all of whom are unrelated to the Debtors and these chapter 11 cases).
- (b) As set forth on **Schedule B**, Kirkland & Ellis LLP (“**K&E**”) currently represents A&M and/or its affiliates in matters unrelated to the Debtors and these chapter 11 cases. In addition to K&E’s representations of certain A&M affiliates (including A&M Inc., A&M Capital and the A&M Capital Funds), certain partners or other persons or entities associated with K&E (“**K&E Persons**”) have invested in the A&M Capital Funds. Each K&E Person that has invested in the A&M Capital Funds holds less than one percent of the A&M Capital Funds. K&E also retains Alvarez & Marsal Corporate Performance Improvement, LLC, an affiliate of A&M, from time to time for administrative services unrelated to the Debtors or these chapter 11 cases. Certain former K&E attorneys are currently employed by A&M.
- (c) Neuberger Berman L.L.C. and/or certain of its affiliated funds or fund management entities are Potential Parties in Interest. Certain funds of funds managed by Neuberger Berman L.L.C. or its affiliates (“**NB**”) have invested in a minority limited partnership interest in the A&M Capital Funds and have co-invested in a certain investment with the A&M Capital Funds.
- (d) JPMorgan Chase Bank, N.A., together with certain of its affiliates (collectively, “**JPMC**”), Wells Fargo Bank, N.A., together with certain of its affiliates (collectively, “**Wells Fargo**”), and TD Bank, N.A., together with certain of its affiliates (collectively, “**TD Bank**”) are Potential Parties in Interest. Under a credit facility (the “**Credit Facility**”) to A&M’s parent company A&M Holdings: Wells Fargo is administrative agent, swingline lender and issuing lender, and JPMC is a lender and the syndication agent; Wells Fargo and JPMC are joint lead arrangers and joint book runners; and TD Bank is a participating lender and documentation agent. In addition to Wells Fargo’s receipt of interest in its capacity as a lender under the Credit Facility, Wells Fargo, JPMC, and TD Bank receive certain customary and

negotiated fees and reimbursement of expenses in connection with their roles under the Credit Facility.

- (e) A&M's affiliate, Alvarez & Marsal Private Equity Performance Improvement, LLC was engaged by the Debtors to provide a supply assessment and improvement plan. That engagement was completed in July 2017.
- (f) A&M's affiliate, Alvarez & Marsal Tax, LLC, was engaged by Claire's Stores, Inc. to provide certain tax advisory services. Those services were completed in August 2021.
- (g) In addition, as set forth in the Application, A&M's Canadian affiliate will continue to act as the financial advisor to Claire's Stores Canada Corp., a non-Debtor affiliate and the sole Canadian operating subsidiary of Claire's Stores, Inc.
- (h) Various Debtor entities are listed as parties in interest in A&M's former restructuring matters: DLF Logistics, Ascena Retail Group, and Toys R Us.
- (i) Holly Dice, who currently serves as an Auditor for Region 3, is a former A&M employee.
- (j) From time to time, A&M professionals and employees personally directly acquire a debt or equity security of a company which may be or become one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases. A&M has long had a policy prohibiting its personnel from knowingly transacting in any security while in possession of material, non-public information about the issuing company, including such information learned in connection with their work at A&M. A&M therefore does not believe that any such investments present a conflict of interest.
- (k) Certain Potential Parties in Interest have provided, and in some cases continue to provide, services to A&M in the normal course of business. I do not believe that any such connections would compromise A&M's ability to effectively represent the Debtors.

6. A&M and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, A&M appears in numerous cases, proceedings, and transactions involving many different law firms, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these chapter 11 cases. Further, A&M has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved

in these chapter 11 cases. In addition, A&M has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these chapter 11 cases in which it works with or in opposition to other professionals involved in these chapter 11 cases. Professionals retained in these chapter 11 cases might have referred work to A&M or vice versa. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtors' estates.

7. To the best of my knowledge, no employee of the Firm is a relative of, or has been connected with the United States Trustee (the "U.S. Trustee") in this district or its employees.

8. Accordingly, to the best of my knowledge, A&M is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, in that A&M: (a) is not a creditor, equity security holder, or insider of the Debtors; (b) was not, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors; and (c) does not have an interest materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders.

9. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration.

### **Compensation**

10. Subject to approval from the United States Bankruptcy Court for the District of Delaware (the "Court") and in accordance with the applicable provisions of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), applicable U.S. Trustee guidelines, and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), A&M will seek from the Debtors payment for compensation on an

hourly basis and reimbursement of actual and necessary expenses incurred by A&M. A&M's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application. These hourly rates are adjusted annually.

11. To the best of my knowledge, (a) no commitments have been made or received by A&M with respect to compensation or payment in connection with these cases other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules and (b) A&M has no agreement with any other entity to share with such entity any compensation received by A&M in connection with these chapter 11 cases.

12. By reason of the foregoing, I believe A&M is eligible for employment and retention by the Debtors pursuant to sections 327(a) (as modified by section 1107(b)), 328, 330, and 331 of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.



Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Dated: August 29, 2025

Respectfully submitted,

/s/ William Kosturos

William Kosturos

Managing Director

Alvarez & Marsal North America, LLC

**Schedule A**

**List of Potential Parties in Interest**

**Schedule A**

**List of Potential Parties in Interest**

**363 SALE PARTIES**

AMES WATSON

HILCO (HMR)

[Confidential]

**BANKRUPTCY JUDGES**

JUDGE BRENDAN L. SHANNON

JUDGE CRAIG T. GOLDBLATT

JUDGE J. KATE STICKLES

JUDGE JOHN T. DORSEY

JUDGE KAREN B. OWENS

JUDGE LAURIE SELBER SILVERSTEIN

JUDGE MARY F. WALRATH

JUDGE THOMAS M. HORAN

**BANKRUPTCY PROFESSIONALS**

HOULIHAN LOKEY

INTERPATH

KIRKLAND & ELLIS

OMNI

PROSEK

**BANKS/LENDERS/ADMINISTRATIVE  
AGENTS**

1ST BANK

1ST SUMMIT BANK

AMERICAN BANK

AMERICAN BANK OF MT

AMERICAN NATIONAL BANK

AMERIS BANK

ANKURA TRUST COMPANY, LLC

ARVEST BANK

AST JPMORGAN GLOBAL THEMATIC

BANCFIRST

BANCO POPULAR OF PUERTO RICO

BANCORPSOUTH

BANGOR SAVING

BANK CHAMPAIGN

BANK FINANCIAL

BANK OF HAWAII

BANK OF OKLAHOMA

BANK OF THE WEST

BANKNORTH

BK OF AMER NA-NY

BMO HARRIS BANK

BOFA

BORDER BANK

BREMER BANK

CAMDEN NATIONAL BANK

CAPE COD FIVE CENTS BANK

CENTRAL BANK BOONE COUNTY

CHASE LINCOLN

CHASE LINCOLN HOST BANK

CITIBANK, N.A.

CITIZENS BANK

CITIZENS NATIONAL BANK

CITY NATIONAL BANK

COAST CENTRAL

COMMERCE BANK

COMMINGLED PENS TR FD (CORE PL

COMMINGLED PENS TR FD (CORPORA

COMMUNITY BANK

COMMUNITY NATIONAL BANK & TRUST

CORE FIRST BANK & TRUST

CORNERSTONE BANK

COUNTY BANK

CPTF HIGH YIELD

DESERT COMMUNITY BANK

DUBUQUE BANK & TRUST

EASTERN BANK

ELLIOTT INTL LP

EMC-DN ICAV F&N BHF OF DN FD I

EVOLVE BANK & TRUST

EXB EXCHANGE BANK

F & M BANK

FARMERS STATE BANK

FIFTH THIRD BANK

FIRST AMERICAN BK

FIRST BANK KANSAS

FIRST BANKERS TRUST CO

FIRST CITIZENS BANK & TRUST CO

FIRST COMMUNITY BANK

FIRST FARMERS BANK & TRUST

FIRST FINANCIAL BANK

FIRST HAWAIIAN BANK

FIRST HORIZON BANK

FIRST INTERSTATE BANK

FIRST MID BANK & TRUST

FIRST NATIONAL BANK

FIRST NATIONAL BANK OF OTTAWA

FIRST UNITED BANK

FIRST WESTERN BANK & TRUST

FLAGSTAR BANK

FRANKLIN SAVINGS BANK

GERMAN AMERICAN BANK  
 GIM SPECIALIST INV FDS - GIM M  
 GIM TR 2 - SR SECURED LOAN FD  
 GOLDMAN SACHS  
 GREAT SOUTHERN BANK  
 HANCOCK BANK  
 HAWTHORN BANK  
 HICKORY POINT BANK  
 HUNTINGTON NATIONAL BANK  
 IAIN-AIVRINF(D(INVAINF)-IVIGSIF  
 INTERNATIONAL BANK OF COMMERCE  
 INVESCO  
 INVSCO-INVSC GBL STRTGC INC FD  
 INWOOD NATIONAL BANK  
 ISABELLA BANK & TRUST  
 J.P. MORGAN INV MGT INC. - IBM  
 J.P. MORGAN INV MGT INC. - U.S  
 JMP CHASE RETIREMENT PLAN  
 JPM  
 JPM - ADV SRS TR AST HY PORT  
 JPM - SEI INST MAN TR HY BOND  
 JPM CORE PLUS BD FUND  
 JPM FLOATING RATE INCOME FD  
 JPM GLB BD OPPS FD  
 JPM IM LTD-SEI INSTITUTIONAL I  
 JPM INCOME BUILDER FD  
 JPM LVIP JP MORGAN HIGH YIELD  
 JPM TOTAL RETURN FD  
 JPMORGAN GLOBAL STRATEGI BO FD  
 JPMORGAN HIGH YIELD FUND  
 JPMORGAN INCOME FD  
 JPMORGAN STRATEGIC INCOME OPPO  
 JPMORGAN UNCONSTRAINED DEBT FU  
 KEY BANK  
 KIRKWOOD BANK & TRUST  
 LAKE REGION BANK  
 LEA COUNTY STATE BANK  
 M & T BANK  
 MACLP-MONARCHCAMAPAV-ALP  
 MAM LP - EMPIRE SCURD CR FDG I  
 MARATHON  
 MOALCALP-MOCAMASPAVILP  
 MONARCH  
 MONARCH CAPITAL MASTER PARTNERS  
 V-A LP  
 MONARCH CAPITAL MASTER PARTNERS  
 VI LP  
 MONARCH DEBT RECOVERY MASTER  
 FUND LTD  
 MONARCH DEBT RECOVERY MASTER.  
 MORGAN STANLEY SR FD INC  
 MS

NATWEST OFFSHORE GIBRALTAR LTD  
 NB - NEUBERGER BERMAN SPECIAL  
 NBC  
 NBT BANK  
 NEUBERGER  
 NORTHWAY BANK  
 OAKTREE  
 OAKTREE PRINCIPAL FD V (DELAWA  
 OAKTREE PRINCIPAL V CONTINUATI  
 OCM LP -OAKTREE PRINCIPAL FUND  
 PARK NATIONAL BANK  
 PEOPLES BANK  
 PLAINS CAPITAL BANK  
 PNC BANK  
 PREMIER BANK  
 PREMIER BANK OF MINNESOTA  
 RECAMALLC-REENINCO  
 REDWCAPMGTLLC-REDWDRMAFDIIILP  
 REDWOOD  
 REDWOOD DRAWDOWN MASTER FUND  
 III, LP  
 REDWOOD DRAWDOWN MF II LP  
 REDWOOD ENHANCED INCOME CORP.  
 REDWOOD MASTER FUND, LTD.  
 REDWOOD OPPORTUNITY MASTER FUND  
 LTD.  
 REDWOOD OPPORTUNITY MST FD LTD  
 REGIONS BANK  
 RIO GRANDE BANK  
 S&T BANK  
 SIMMONS BANK  
 SOUTH STATE BANK  
 STAR FINANCIAL BANK  
 STATE BANK  
 SYNOVUS BANK  
 TD BANK  
 TEXAS BANK AND TRUST  
 TH PU IN FOR SOC SEC  
 TITAN BANK  
 TRI COUNTIES BANK  
 TRUIST  
 TRUSTCO BANK  
 UMB BANK  
 UMPQUA BANK  
 UNITED BANK  
 UNITED COMMUNITY BANK  
 VALLEY NATIONAL BANK  
 VECTRA BANK  
 VR  
 VR GLOBAL PTNRS LP  
 WAZEE  
 WAZEE ST CAP - WAZEE ST OPPRS

WAZEE STREET CAPITAL MGMT - WA  
WELLS FARGO  
WESBANCO  
WISELY  
WOODFOREST  
WRENTHAM BANK

**CONTRACT COUNTER-PARTIES**

**3 BUSINESS**

ABG ACCESSORIES  
ACADEMY FIRE LIFE SAFETY, LLC  
ACCESSORY INNOV.(SHANGHA  
ACCESSORY INNOVATIONS LLC  
ACTION SERVICES GROUP  
ACTOSOFT / SCOPEVISIO RETAIL  
ADOBE CLOUD  
ADP GLOBALVIEW B.V. (“ADP”) & ADP  
INTERNATIONAL SERVICES B.V  
ADP, INC  
ADSWERVE, INC  
AIR LABS, INC.  
ALIQANTUM INTERNATIONAL  
ALSHAYA TRADING CO. W.L.L.  
ALT FRAGRANCES  
ALUMATEC PACIFIC PRODUCTS  
AMA DESIGN INTL(HONG KON  
ANHUI TUMOON APPAREL CO LTD  
AON - AON RISK SERVICES NORTHEAST,  
INC.  
AON RISK SERVICES NORTHEAST, INC.  
(GREENWICH INSURANCE COMPANY)  
APHMAU  
ASPIRE SYSTEMS DIGITAL  
TRANSFORMATION INC.  
ATLASSIAN  
ATTENTIVE  
AURA ACCESS(HAIPHONG)  
AURA ACCESSORIES LLC  
AURORA WORLD UK LTD  
AVALARA, INC.  
AVID FLOOR MAINTENANCE, INC.  
AXA PPP HEALTHCARE LTD  
AZURE (MICROSOFT)  
B & B COLLECTION SRL  
BAKER & MCKENZIE LLP  
BAKER TILLY GLOBAL TAX SOLUTIONS  
BASIC FUN INC  
BASIC FUN, INC(SHANGHAI)  
BELFOR USA GROUP, INC.  
BENDON, INC  
BEVERLY HILLS(QINGDAO)  
BIOWORLD INTERNATIONAL LIMITED

BIOWORLD INTL (SHANGHAI)  
BIOWORLD MERCH (NINGBO)  
BIP CANDY AND TOY UK LTD  
BLACKHAWK  
BLUE CROSS AND BLUE SHIELD OF  
ILLINOIS - HEALTH CARE SVCS.  
CORPORATION  
BLUE SKY DE(NINGBO)  
BLUE SKY DESIGNS LIMITED FOB  
BLUEPRINT COLL(NINGBO)  
BLUEPRINT HK CO LTD  
BODYTECC JEWELRY FACTORY LTD CO  
BOOMERANG  
BRANDSIGHT, INC.  
BROADSTONE  
BUPA DENTAL  
BUREAU VERITAS  
BUSINESS OF FASHION  
CANADALIFE  
CANON  
CARLSON FIXTURES  
CATICORN INTERNATIONAL CO LTD  
CATICORN INTL(HAIPHONG)  
CBTS TECHNOLOGY SOLUTIONS LLC  
 (“CBTS”)  
CCA INDUSTRIES  
CCA INDUSTRIES, INC.  
CENTRIC BEAUTY(HAIPHONG)  
CENTRIC SOCKS(SHANGHAI)  
CENTURYLINK COMMUNICATIONS, LLC  
D/B/A LUMEN TECHNOLOGIES  
CHARACTER OPTIONS LIMITED  
CHICAGO CONSUMABLES  
CLICK DISTRIBUTION  
CLINICAL HEALTH TECH  
CLOUDFLARE  
CMA INDUSTRIAL DEVELOPMENT  
FOUNDATION LIMITED  
COMDATA  
COMPSYCH  
CONFIANCE BUSINESS SOLUTIONS  
LIMITED  
CONFIDENCE BY GABBY GOOD  
CONNOISSEURS PRODUCTS  
CONTEMPO  
CONVEYOR CRAFT INC.  
COQUETERIAS EL SALVADOR  
COQUETERIAS SOCIEDAD ANONIMA  
CORNERSTONE ONDEMAND INC  
CRADLEPOINT THROUGH CDW LLC  
CUDDLE BARN(SHANGHAI)  
CUT FROM THE WILD

CYBERARK THROUGH OPTIV  
 DAN DEE INTL(SHANGHAI)  
 DATA ACS  
 DEALTRACKING  
 DEEM/TOWER TRAVEL  
 DELTA DENTAL OF ILLINOIS  
 DESCARTES  
 DHL  
 DIFUZED B.V. FOB  
 DIFUZED NA INC(NINGBO)  
 DISGUISE LIMITED (LAND)  
 DNC UK LTD.  
 DONGGUAN SUPERSTAR BODY PIERCING  
 JEWELRY FACTORY  
 DPD EUOPE/UK  
 DRAGON EYES  
 E & Q FASHION(HAIPHONG)  
 E.L.F.CO.LTD (BANGKOK)  
 EA LOGISTICS  
 ECCOLO LTD  
 ECCOLO LTD(NINGBO)  
 EES GLOBAL, LLC (D/B/A INTE Q)  
 ELEGANT LOGISTIC GROUP INSURANCE  
 ELLA COSMETICS  
 ENTERPRISE RENT A CAR UK LTD  
 ENVASADO XIO(VALENCIA)  
 ENVASADO XIOMARA SLU  
 EVERSHINE CRE(HONG KONG)  
 EXALTA MARCAS, S.A.P.I. DE C.V.  
 EXLOGISTICS  
 EXPEDITORS  
 EXPEDITORS UK  
 EXPEDITORS US  
 EXPERIAN MARKETING SOLUTIONS LLC  
 FANTAS-EYES INC  
 FANTAS-EYES(SHANGHAI)  
 FASHION ANGELS  
 FASHION ANGELS(NINGBO)  
 FAST FORWARD(SHENZHEN)  
 FAZIT/ LB ENTERPRICE LLC  
 FEDERAL EXPRESS CORPORATION  
 FEDEX  
 FIFTH THIRD PROCESSING SOLUTIONS,  
 LLC  
 FINE ART&CRAFT (QINGDAO)  
 FINELINE  
 FIO INT'L  
 FLOORMAX USA  
 FORTINET THROUGH OPTIV  
 FRASIER STERLING(QINGDAO)  
 FROID EXPRESS HOLDING S.A.R.L.  
 FRONTSTREET FS

FU WAH MFY(HONG KONG)  
 FUJIFILM BUSINESS INNOVATION HONG  
 KONG LIMITED  
 FUNKO UK LTD  
 GEMC2, LLC/BLINGER  
 GEMC2,LLC(SHENZHEN)  
 GETTY IMAGES  
 GLOBAL PAYMENTS  
 GLOBAL TOP SERVICES (HK) LTD.  
 GLOPOTION  
 GMA SHANGHAI(SGH)  
 GRANITE  
 GSPANN TECHNOLOGIES INC  
 H Y M INTERNATIONAL CO LTD  
 H.E.R. ACCESSORIES  
 HALF MOON BAY LTD (FOB)  
 HALLY HAIR INC.  
 HAMEE US, CORP.(SHENZHEN)  
 HANGZHOU KATA CO.LTD  
 HEALTH EQUITY  
 HEATHSIDE TRADING LTD  
 HELEN ANDREWS  
 HERITAGE CANDY COMPANY  
 HGC GLOBAL COMMUNICATIONS  
 LIMITED  
 HIGH INTENCITY FOB  
 HIGH POINT DESIGN  
 HIP SING CHINA IND LTD  
 HKBN ENTERPRISE SOLUTIONS HK  
 LIMITED  
 HKBN ENTERPRISE SOLUTIONS LTD.  
 HOME & NATURE  
 HONGHUA LEATHER CO LTD  
 HOP LIK CONTAINER SERVICE LTD  
 HORIZON GRP(NINGBO)  
 HTI TOYS UK LTD  
 IDEA GROUP INTL(HONG KON  
 IMAGINE 8 LTD  
 IMPORTADORA SPARAPKS, S.A.P.I. DE C.V.  
 INCOMM  
 INCREDIBLE NOV(SHENZHEN)  
 INDEED  
 INKED BY DANI  
 INNOVATIVE COS(SHENZHEN)  
 INNOVATIVE COSMETIC CONCEPTS  
 INNOVATIVE COSMETICS (KAO)  
 INSPIRED THINKING GROUP (ITG)  
 LIMITED / INSPIRED THINKING GROUP  
 (US) INC  
 INTALYTICS/KALIBRATE  
 INTERTEK TESTING SERVICES HONG  
 KONG LIMITED

INVERNESS CORPORATION  
 J&D BRUSH CO., LLC  
 J.M. SILBER LTD.(BANGKOK  
 JAS LOGISTICS  
 JAY FRANCO EUR(SHANGHAI)  
 JAY FRANCO EUROPE LIMITED  
 JAZ TOYS UK LTD  
 JENNZ LLC(NINGBO)  
 JIANGXI MEICAN INDUSTRY AND TRADE  
 CO LTD  
 JIANGXI MEICAN(NINGBO)  
 JM INTERNATIONAL CO LTD  
 JOHNSON CONTROLS INC.  
 JUNO CRAFT CO LTD  
 JUST PLAY(HK)SHENZHEN  
 KAISER:  
 KANGARU BRANDS(NINGBO)  
 KIRKER EUROPE LTD  
 KL ELECTRIC CO.  
 KLARNA  
 KOJAC FASHION(QINGDAO)  
 LAKONTRA INTL(HONG KONG)  
 LAVENDAR SUGAR  
 LBS GROUP  
 LEGACY FACILITY MAINTENANCE  
 SOLUTIONS  
 LENNOX NATIONAL ACCOUNT SERVICES  
 LLC  
 LEVY REALTY ADVISORS  
 LICENSE 2 PLAY TOYS LLC  
 LINDEDIN  
 LIQUID GLASS BODY JEWELRY LLC  
 LIQUID GLASS(QINGDAO)  
 LOCALOC INC  
 LOCALOC, INC(SHENZHEN)  
 LOFTY INNOVATION CO LTD  
 LONG YAT HANDBAG FTY LTD.  
 LUCENT PRODUCT INC  
 LUCKY TREE CO.(HONG KONG  
 MADIAG S.A.R.L.  
 MAINTENANCE VENDORS  
 MALLIARIS S.A.  
 MANAGEENGINE  
 MANULIFE (INTERNATIONAL) LIMITED  
 MARKWINS BEAUTY BRANDS  
 MARSH (HONG KONG) LTD  
 MARUYU  
 MARY FASHION ACCESSORIES CO. LTD  
 (TAIWAN)  
 MASTER TOYS & NOVELTIES  
 MASTERCARD INTERNATIONAL  
 INCORPORATED.

MEAN GIRLS  
 MEASA  
 MERCER  
 MERCHANDISE VENDORS - SERVICE AND  
 PRODUCT  
 MERMADE HAIR  
 METLIFE  
 MGA ENTERTAINMENT UK LTD  
 MICROSOFT EA  
 MIKE ALBERT LEASING  
 MINSTER  
 MINSTER COMPUTER SYSTEMS LIMITED  
 MIRO  
 MISIRLI UK LIMITED  
 MONTAGNE JEUNESSE  
 MOOD MEDIA CORPORATION  
 MOOSE TOYS LLC (SHENZHEN  
 MOOSE TOYS UK LTD  
 MORNING CHARM LTD(SHENZH  
 MOVEABLE INC.  
 MRI REAL ESTATE SOFTWARE / AMT /  
 ASSET MANAGEMENT TECHNOLOGIES  
 MY SALES  
 MY SALES LLC  
 NATALIA MRTG (NINGBO)  
 NEW CLICKS SOUTH AFRICA  
 PROPRIETARY LIMITED  
 NEW FORUM ENTERPRISES LTD  
 NEWMARK  
 NINGBO YEKEA HOME ARTICLES CO LTD  
 NOVELTY EXPRESS S.A.  
 NPN360  
 NPW GROUP(SHENZHEN)  
 OGILVIE  
 OLR  
 ONE FOR FUN(NINGBO)  
 OOLY LLC  
 OPERADORA SPARAPKS, S.A.P.I. DE C.V.  
 OPTIV SECURITY INC - TRELLIX  
 ORACLE FINANCIALS  
 ORACLE RETAIL (XSTORE,ORCE)  
 ORIGINAL ADDITIONS (BP) LTD  
 ORKIN  
 OT TECHNOLOGY INC.  
 OVATIVE  
 PACIFIC PIERCING SUPPLY INC  
 PAN OCEANIC(SHANGHAI)  
 PANTONE CONNECT  
 PANTONE SWATCHES AND PANTONE  
 BOOKS  
 PARIS HILTON  
 PAYPAL, INC. / BILL ME LATER, INC.

PHOENIX MANUFACTURING CO LTD  
 PMS INTERNATIONAL GROUP PLC  
 POPSOCKETS(SHENZHEN)  
 PRENAX (WWD)  
 PRETTY WOMAN (NEW YORK)  
 PRETTY WOMAN(GZH)  
 PRIME MODE CO LTD(KEELUN  
 PROLOGIS UK XXIV S.A.R.L.  
 PROSHIP  
 PROTOS SECURITY  
 PTL  
 QINGDAO COLLECT JEWELRY CO LTD  
 QINGDAO HGC BODY JEWELRY CO LTD  
 QINGDAO IMPERIAL ART CO  
 QINGDAO JINYUXIANGHE JEWELRY CO  
 LTD  
 QINGDAO JY FASHION  
 QINGDAO OASIS IMPORT AND EXPORT CO  
 LTD  
 QINGDAO S&J JEWELRY CO LTD  
 QINGDAO SH&C FASHION JEWELLERY CO  
 LTD  
 QINGDAO SHINSUNG ARTS CRAFTS CO  
 LTD  
 QINGDAO WORLD MONEY  
 QINGDAO XUJUNHUI JEWELRY CO LTD  
 QINGDAO YM JEWELRIES CO LTD  
 RADIUM CREATION LIMITED  
 RARE BEAUTY BRANDS INC  
 RAYTIK  
 REAL PACKAGING  
 REFLECTIZ INC  
 RIGHT CHOICE EXP.(DELHI)  
 RIOSOFT  
 RISKIFIED, INC.  
 RMS  
 RMS INTERNATIONAL (USA) INC.  
 RMS INTL(NINGBO)  
 ROY LOWE & SONS LTD  
 RUBIES ENTERPRISES LTD  
 RUBIES MASQUERADE CO UK LTD  
 SALESFORCE, INC.  
 SALSIFY, INC.  
 SAVVI-TMI  
 SCHYLLING INC.  
 SDWORX  
 SEBANG CHAIN CO.(QINGDAO  
 SEBANG CHAIN VINA(HAIPHO  
 SERVICE CHANNEL  
 SGS HONG KONG LIMITED  
 SHALOM INT'L (NINGBO)  
 SHANGHAI EAST(PHNM PENH

SHANGHAI STYLE (SHANGHAI  
 SHC DIRECT LLC (DBA INTE Q )  
 SHINE ARTS CRAFTS CO LTD  
 SHINY GOODS INC  
 SHOPPERTRAK (SENSORMATIC  
 SOLUTIONS BY JOHNSON CONTROLS)  
 SILVER BUFFALO(NGB)  
 SIMBA SMOBY TOYS UK LTD  
 SISCO IND(HAIPHONG)  
 SKINNY DIP LANDED  
 SMARTSHEET INC  
 SMILE GEMS  
 SMILEGEMS LTD.(LONDON)  
 SNDZ ENTER(HONG KONG)  
 SODEXA S.A.R.L.  
 SOS MAINTENANCE  
 SPIN MASTER TOYS FAR EAST LTD.  
 SPIN MASTER TOYS(HAIPHON  
 SPIN MASTER, INC  
 SPRINGDALE ACOUSTICS  
 SPRINGDALE ACOUSTICS INC  
 SPROUT SOCIAL, INC  
 SPS COMMERCE  
 STARLIGHT ACC.(SHANGHAI)  
 STICKERBEANS(NINGBO)  
 STIRRUP UNLIMITED, LLC  
 STOR S.L.  
 STREET PLAYERS  
 STUDEX  
 STUDEX UK LTD  
 SUGAR LUV - ROSIERE LLC  
 SUNNY FASHION(QINGDAO)  
 SUNSHINE & GLITTER  
 SVS (GIFTCARDS)  
 TAIR JIUH(FUZHOU)  
 TAMANTAR CO.(HAIPHONG)  
 TEMP COOLER LLC  
 THE ORB FACTORY LIMITED  
 THEME  
 THREE CHAMPIONS (SHENZEN  
 TONG YI ACCESS.(HONG KON  
 TRADEWIN  
 TRAVELUX LTD  
 TREE HUT  
 TRIANGLE SIGN AND SERVICE, LLC  
 TRIPLE-S  
 TRUECOMMERCE (COVENTRY) LIMITED  
 TRUESOURCE FKA SMI  
 TUNG HING PLASTIC(SHENZH  
 TWO BOYS DESIGNS INC  
 TWO BOYS DESIGNS(NINGBO)  
 U&I FASHION (HAIPHONG)



UCC DISTRIBUTING INC.  
UL VERIFICATION SERVICES INC.  
URBAN REFORM REALTY  
US BANK (US)  
USPA ACCESS(SHENZHEN)  
USPA ACCESSORIES/CONCEPT ONE  
V&E ACCESSORIES(HONG  
VERIFONE  
VIACOM (SMURFS)  
VIFF LIMITED(SHANGHAI)  
VOGUE DIGITAL  
VSP  
WAITWHILE  
WALMART (SEE LANDLORD ANALYSIS IN  
4TH TAB)  
WALTON SIGNAGE  
WATSONS WATER  
WEBFAB  
WEBFAB, LLC.  
WENZHOU EYESTAR(NINGBO)  
WENZHOU PLEASURE(SHENZHE  
WGSN  
WIDE HARVEST INVESTMENT LIMITED  
WILLIAM LAMB GROUP LTD  
WIND DESIGNS LTD  
WORKDAY  
WORKJAM  
WORLD OF SWEETS  
WORLDLINE  
YIWU KINGTAI(NINGBO)  
YIWU VOLCANO ART(SGH)  
YOTTAA, INC  
YUMARK ENTER.(BANGKOK)  
YUMARK IND(PHNOM PENH)  
YUMARK INDUST.(NINGBO)  
ZINIO ONLINE MAGAZINE  
ZURU LLC(SHENZHEN)  
ZURU UK LIMITED

**DEBTOR**

BMS DISTRIBUTING CORP  
CBI DISTRIBUTING CORP  
CLAIRE'S (GIBRALTAR) HOLDINGS  
LIMITED  
CLAIRE'S BOUTIQUES, INC.  
CLAIRE'S CANADA CORP.  
CLAIRE'S HOLDINGS LLC  
CLAIRE'S INTELLECTUAL LLC  
CLAIRE'S PUERTO RICO CORP.  
CLAIRE'S STORES, INC.  
CLAIRE'S SWISS HOLDINGS II LLC  
CLAIRE'S SWISS HOLDINGS LLC

CLSIIP HOLDINGS LLC  
CLSIIP LLC  
CSI CANADA LLC

**DIRECTOR/OFFICER**

ALISHA CHADHA  
AMY SANDERS  
ANDREW HERENSTEIN  
ARTHUR RUBINFELD  
BRENDAN MCKEOUGH  
BRYAN ST CLAIR  
CARMEN BAUZA  
CHRIS CRAMER  
DAVID BOEN  
DAVID WELLS  
DEANN BRUNTS  
ELIZABETH KETEL  
GEORGE ARENSCHIELD  
HRISTO BANKOV  
JERALD ESTIME  
MARYANN PORTER  
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MICHAEL DARER  
MICHELE REILLY  
PAUL BEST  
PAUL GILLIAM  
PETER DIERS  
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PRIYA BHATNAGAR  
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ROHIT DEEP  
ROHIT KAPOOR  
SAMANTHA ALGAZE  
SAMANTHA LOMOW  
SHIREESH ANNAM  
STUART BROWN  
SUZANNE STODDARD  
THEO KILLION  
TINA PERONI

**INSURANCE & SURETY BONDS**

AFCO CREDIT CORPORATION  
AFFILIATED FM INSURANCE COMPANY  
AGCS MARINE INSURANCE COMPANY  
ALLIANZ ENGINEERING INSPECTION  
SERVICES, LTD.  
ALLIANZ INSURANCE PLC  
AON UNDERWRITING MANAGERS  
ASCOT INSURANCE COMPANY  
AXIS INSURANCE COMPANY  
BEAZLEY INSURANCE COMPANY, INC.  
BEAZLEY SYNDICATE 2623/623

BERKLEY INSURANCE COMPANY  
CONTINENTAL CASUALTY COMPANY  
(CNA)  
ENDURANCE AMERICAN INSURANCE  
COMPANY  
FEDERAL INSURANCE COMPANY  
FM INSURANCE COMPANY LTD.  
FM INSURANCE EUROPE S.A.,  
LUXEMBOURG, BERN BRANCH  
FREEDOM SPECIALTY INSURANCE  
COMPANY  
ILLINOIS NATIONAL INSURANCE  
COMPANY  
LIBERTY MUTUAL  
LLOYD'S OF LONDON  
MAPFRE PRAICO INSURANCE COMPANY  
NAVIGATORS INSURANCE COMPANY  
STARR INDEMNITY & LIABILITY  
COMPANY  
THE CONTINENTAL INSURANCE  
COMPANY (CNA)  
THE OHIO CASUALTY INSURANCE  
COMPANY  
U.S. SPECIALTY INSURANCE COMPANY  
VIENNA INSURANCE GROUP  
ZURICH INSURANCE COMPANY  
ZURICH INSURANCE PLC

**KNOWN AFFILIATES - JV**

BMS FASHION CORP.  
CLAIRE'S (GIBRALTAR) INTERMEDIATE  
HOLDINGS LIMITED  
CLAIRE'S ACCESSORIES SPAIN S.L.U.  
CLAIRE'S ACCESSORIES UK LTD  
CLAIRE'S ACCESSORIES UK LTD, FRENCH  
BRANCH  
CLAIRE'S ACCESSORIES UK LTD, IRISH  
BRANCH  
CLAIRE'S AUSTRIA GMBH  
CLAIRE'S BELGIUM BV  
CLAIRE'S CHINA SERVICES (TRUST)  
CLAIRE'S CZECH REPUBLIC S.R.O  
CLAIRE'S EUROPEAN DISTRIBUTION  
LIMITED  
CLAIRE'S EUROPEAN SERVICES LIMITED  
CLAIRE'S FRANCE SAS  
CLAIRE'S GERMANY GMBH  
CLAIRE'S GIBRALTAR HOLDINGS LLC  
CLAIRE'S HOLDINGS S.A R.L.  
CLAIRE'S HUNGARY KFT.  
CLAIRE'S ITALY S.R.L. UNIPERSONALE

CLAIRE'S LUXEMBOURG HOLDINGS  
S.A.R.L  
CLAIRE'S LUXEMBOURG S.A.R.L.  
CLAIRE'S NETHERLANDS B.V.  
CLAIRE'S POLAND SP. Z O.O  
CLAIRE'S STORES CANADA CORP.  
CLAIRE'S SWITZERLAND GMBH  
CSI LUXEMBOURG S.A.R.L  
CSI LUXEMBOURG SARL, LUXEMBOURG,  
ZWEIGNIEDERLASSUNG NEUHAUSEN AM  
RHEINFALL (SWISS BRANCH)  
RSI INTERNATIONAL LTD.  
WHITECLAIRE'S ACESSORIOS PORTUGAL  
UNIPESSOAL LDA

**LITIGATION**

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CHRISTIAN POUT  
DANIEL CUEVAS  
ESMERALDA RIVIERA  
I PEE HOLDINGS AKA WINDY CITY  
MICHAEL VOIVOD  
RACHEL PFEFFER  
TRIVENTURE

**SIGNIFICANT EQUITY HOLDERS**

ACCESSORY HOLDINGS LP  
ELLIOT ASSOCIATES LP  
ELLIOTT MANAGEMENT CORP.  
ENSEMBLE INVESTMENT HOLDINGS LLC  
GOLDMAN SACHS & CO LLC  
MONARCH ALTERNATIVE CAPITAL LP  
REDWOOD CAPITAL MANAGEMENT  
RYAN VERO

**SURETY & LETTERS OF CREDIT –**

**BENEFICIARIES** GREENWICH INSURANCE  
COMPANY  
INDIAN HARBOR INSURANCE COMPANY  
PRAETORIAN INSURANCE COMPANY  
QBE INSURANCE CORPORATION  
STONINGTON INSURANCE COMPANY  
THE TRAVELERS INDEMNITY COMPANY  
XL INSURANCE AMERICA, INC.  
XL SPECIALTY INSURANCE COMPANY

**SURETY & LETTERS OF CREDIT –**

**ISSUERS** CITIBANK, N.A.  
CREDIT SUISSE  
GREENWICH INSURANCE COMPANY  
INTACT FINANCIAL CORPORATION  
JPMORGAN CHASE BANK, N.A.

ONE BEACON INSURANCE COMPANY

**TAXING**  
**AUTHORITY/GOVERNMENTAL/REGULATORY AGENCIES**

STATE OF MINNESOTA  
STATE OF TEXAS

**TOP 30 CREDITORS**

ACCELLOR INC.  
ACCESSORY INNOVATIONS, LLC  
ALGONOMY SOFTWARE  
AURORA WORLD, INC.  
BPR-FF LLC  
BROOKFIELD PROPERTY PARTNERS L.P.  
CBRE INC  
CENTRIC BEAUTY LLC  
EXEGISTICS, INC  
FRANCE LAB, INC.  
FRONTSTREET FACILITY SOLUTIONS  
GOOGLE INC  
GRANT THORNTON LLP  
HERITAGE CANDY COMPANY, INC.  
IDEA GROUP  
INSPIRED THINKING  
KOJAC FASHION ACCESSORIES LTD  
LENNOX INDUSTRIES, INC.  
MASTERCARD INTERNATIONAL  
MICROSOFT CORPORATION  
MJC INTERNATIONAL GROUP  
OPTIV SECURITY INC.  
OVATIVE GROUP, LLC  
PREMIUM OUTLET PARTNERS, LP  
PREMIUM RETAIL SERVICES LLC  
SIMON PROPERTY GROUP LP  
STUDEX CORP.  
TANGER PROPERTIES LIMITED  
THE BENMOORE CONST. GROUP  
THE CREME SHOP  
THE MACERICH COMPANY  
THE RETAIL PROPERTY TRUST  
UNITED TECHNO SOLUTIONS INC.  
UPS SUPPLY CHAIN SOLUTIONS INC  
WAITWHILE INC.  
WALMART INC  
WORKDAY, INC.

**U.S. TRUSTEE OFFICE**

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BENJAMIN HACKMAN  
CHRISTINE GREEN  
DION WYNN

EDITH A. SERRANO  
ELIZABETH THOMAS  
HANNAH M. MCCOLLUM  
HAWA KONDE  
HOLLY DICE  
JAMES R. O'MALLEY  
JANE LEAMY  
JONATHAN LIPSHIE  
JONATHAN NYAKU  
JOSEPH CUDIA  
JOSEPH MCMAHON  
LAUREN ATTIX  
LINDA CASEY  
LINDA RICHENDERFER  
MALCOLM M. BATES  
MICHAEL GIRELLO  
NYANQUOI JONES  
RICHARD SCHEPACARTER  
SHAKIMA L. DORTCH  
TIMOTHY J. FOX, JR.

**UCC MEMBERS**

ACCELLOR INC.  
BROOKFIELD PROPERTIES RETAIL INC.  
INSPIRED THINKING  
STUDEX CORP.  
TANGER MANAGEMENT, LLC  
YUMARK ENTERPRISES CORP.

**UCC PROFESSIONALS**

COLE SCHOTZ PC  
MCDERMOTT WILL & SCHULTE LLP  
PROVINCE LLC

**VENDORS**

11:11 MEDIA LLC  
1401 GREENBRIER PARKWAY LLC  
21245 26 AVE LLC  
863 BROADWAY LLC  
ACCELLOR INC.  
ACCENTURE INTERNATIONAL  
ACCESSORY INNOVATIONS, LLC  
ACOSTA SALES & MARKETING  
ADP INC.  
AFCO DIRECT  
ALAMANCE RETAIL, LLC  
ALDERWOOD MALL HOLDING LLC  
ALGONOMY SOFTWARE  
ALIDA GAILLIARD  
ALVAREZ & MARSAL HOLDINGS, LLC  
AMA DESIGN INTERNATIONAL  
AMBER FORDHAM

AMEREAAM LLC  
AMERICAN DIGITAL CORPORATION  
AMERICAN DOOR AND DOCK  
AON RISK SERVICES  
ARROWHEAD TOWNE CENTER LLC  
ASHLEY DENNIS  
ASPIRE SYSTEMS  
ASSET MANAGEMENT TECHNOLOGIES  
ATTENTIVE MOBILE INC.  
AUDIT-TEL (UTILITIES)  
AURORA WORLD INC.  
AVENTURA MALL VENTURE  
B. BROS BROADWAY REALTY LLC  
BAKER & HOSTETLER LLP  
BASIC FUN, INC.  
BATTLEFIELD MALL/BATTLEFIELD  
BAYBROOK MALL  
BDO USA, LLP  
BELLWETHER PROPERTIES OF SOUTH  
BERKELEY RESEARCH GROUP, LLC  
BEVERLY HILLS TEDDY BEAR CO  
BH CONCEPT INC  
BIG APPLE CORP.  
BIOWORLD MERCHANDISING  
BLUE YONDER INC  
BLUEPRINT COLLECTIONS LTD  
BOHANNON DEVELOPMENT COMPANY  
BONKERS TOY CO. LLC  
BONNIS PROPERTIES(ROBSON)INC.  
BPR CUMULUS LLC  
BPR-FF LLC  
BRANDON (TAMPA) LP  
BRE/PEARLRIDGE, LLC  
BRIDGEWATER COMMONS MALLII,LLC  
BRINTON SECURITY SERVICES LLC  
BROADSTONE NET LEASE, LLC  
BROOKFIELD PROPERTY PARTNERS L.P.  
BROOKLYN KINGS PLAZA LLC  
CAMERON ADVERTISING DISPLAY  
CANADA BORDER SERVICE AGENCY  
CANON SOLUTIONS AMERICA, INC.  
CAPITOL LIGHT  
CARLSON STORE FIXTURES  
CBL & ASSOCIATES LP  
CBL-T-C LLC  
CBRE INC  
CDW LLC  
CENTRIC BEAUTY LLC  
CHALLENGER, GRAY &  
CHICAGO CONSUMABLES  
CHRISTIANA ACQUISITION LLC  
CITY OF BURBANK FIRE

CITY OF OSHKOSH  
CITY OF WILMINGTON  
CLAIRE'S STORES(401-K)  
CLINICAL HEALTH TECHNOLOGIES  
COLLEGIATE MDSE GRP DBA INKED  
COLUMBIA MALL PARTNERSHIP  
COMDATA INC.  
COMDATA INC.D/B/A STORED VALUE  
COMPUCOM SYSTEM INC.  
CORNERSTONE ONDEMAND INC.  
CORP DEL F.S.E.  
CRAWFORD COUNTY TAX COLLECTOR  
CROMBIE REIT  
CRYSTAL RUN GALLERIA LLC  
CUDDLE BARN, INC.  
CULVER CITY MALL LLC  
DAN HERBST  
DATA SOLUTIONS LLC  
DAVID O CUERDON  
DAVROPM LIMITED  
DELTA DENTAL-ASC  
DLA PIPER LLP (US)  
DMB HOLDINGS, LLC  
DMV,ACCOUNT PROCESSING UNIT  
DOPE SLIMES LLC  
EASTON TOWN CENTER II,LLC.  
EUREST DINING SERVICES  
EVELYMAR ZAMBRANO  
EVERSHINE CREATIONS  
EXEGISTICS,INC  
FASHION CENTRE MALL, LLC  
FEMSPRO INCORPORADO  
FORBES TAUBMAN ORLANDO LLC  
FRANCE LAB, INC.  
FRONTSTREET FACILITY SOLUTIONS  
FU WAH MANUFACTORY LTD  
GALLAGHER BASSETT SERVICES,INC  
GATEWAY CENTER PHASE II  
GENERAL GROWTH PROPERTIES INC.  
GGP HOMART II LLC  
GGP LIMITED PARTNERSHIP  
GGP LP  
GGP STATEN ISLAND MALL,LLC  
GGP/HOMART II LLC  
GGPLP LLC  
GGPLP REAL ESTATE,INC.  
GGP-TRS LLC  
GLO DOCUMENT SOLUTION DIVISION  
GLOBAL RESPONSE LLC  
GMV (MALL) OWNER, LLC  
GOOGLE INC  
GRANT THORNTON LLP

H.E.R. ACCESSORIES LTD  
 H.Y.M. INTERNATIONAL CO., LTD.  
 HARVEST FORECAST  
 HERITAGE CANDY COMPANY, INC.  
 HGC BODY  
 HIGH INTENCITY CORP  
 HIP SING  
 HIREWELL INC.  
 HORIZON GROUP USA  
 HOUSTON GALLERIA/HG GALLERIA  
 HOUSTON GALLERIA/SA GALLERIA  
 HRE FUND IV LP  
 HULL PROPERTY GROUP, LLC  
 HYPERION LA  
 IDAHO STATE TAX COMMISSION  
 IDEA GROUP  
 INNOVATIVE COSMETICS  
 INSIGHT DIRECT USA, INC.  
 INSPIRED THINKING  
 INTE Q  
 INVERNESS  
 IVANHOE CAMBRIDGE II INC.  
 IVANHOE CAMBRIDGE INC.  
 J P MORGAN CHASE COMMERCIAL  
 J.M. SIBER LTD. PART  
 JACKSON LEWIS P.C.  
 JACMEL JEWELRY INC.  
 JAZWARES LLC  
 JENNZ LLC  
 JIANGXI MEICAN  
 JMCR SHERMAN LP  
 JORDAN CREEK JV LLC  
 JPMORGAN CHASE BANK, N.A.  
 JUST PLAY (HK)LTD  
 KBR SHAWNEE MALL CAPITAL, LLC  
 KETER ENVIROMENTAL SERV.,INC  
 KOJAC FASHION ACCESSORIES LTD  
 KORN FERRY US  
 KP IV NAVY, LLC  
 LA-KONTRA CORP. / MIRACLE  
 LENNOX INDUSTRIES,INC.  
 LEROY PROUDFOOT  
 LICENSE 2 PLAY TOYS, LLC  
 LIFE INSURANCE COMPANY OF  
 LILY HAAK  
 LS BC 2 LLC  
 MACERICH VINTAGE FAIRE LP  
 MACWH, LP  
 MADIBA INC.  
 MALL AT SMITH HAVEN LLC  
 MARY FASHION ACCESSORIES ENT. CO.,  
 LTD. / E&Q

MASTER TOYS & NOVELTIES, INC.  
 MATSON NAVIGATION COMPANY  
 MAYFAIR HOTEL SUPPLY  
 MCKINSEY & COMPANY, INC.  
 MEADOWOOD MALL SPE,LLC  
 MELISSA REED  
 METROPOLITAN LIFE INSURANCE  
 MGA ENTERTAINMENT INC.  
 MICROSOFT CORPORATION  
 MIKE ALBERT LEASING, INC.  
 MINNESOTA DEPT. OF REVENUE  
 MJC INTERNATIONAL GROUP  
 MOAC MALL HOLDINGS,LLC  
 MOOD MEDIA  
 MOOSE TOYS LLC  
 MORGUARD INVESTMENTS LIMITED  
 MORGUARD REAL ESTATE  
 MORNING CHARM LIMITED  
 MOURI TECH LLC  
 MOVABLE INK  
 MOVEABLE INC  
 NEST INTERNATIONAL, INC  
 NOWE MEDIA  
 NP DIGITAL  
 NPN 360 INC.  
 OLR AMERICA INC.  
 ONE FOR FUN LTD  
 ONTARIO MILLS LIMITED  
 ONTREA INC  
 ONTREA INC.  
 ONTREA, INC.  
 OPRY MILLS MALL LP  
 ORACLE AMERICA,INC.  
 ORLAND LP  
 OVATIVE GROUP, LLC  
 OXFORD IN TRUST FOR SQUARE ONE  
 PACHULSKI STANG ZIEHL AND  
 PACIFIC PREMIER RETAIL  
 PANTONE LLC  
 PENN SQUARE MALL LP  
 PENTA GROUP LLC  
 PERRON-ROETTINGERS  
 PHEASANT LANE REALTY TRUST  
 PHOENIX MANUFACTURING  
 PINTEREST, INC.  
 PIPSTICKS, INC.  
 PLAZA LAS AMERICAS, INC.  
 POPSOCKETS  
 POWERONE ELECTRICAL CONTRAC  
 PREIT ASSOCIATES LP  
 PREMIUM OUTLET PARTNERS, LP  
 PREMIUM OUTLETS PARTNERS,LP

PREMIUM RETAIL SERVICES LLC  
 PRETTY WOMAN, LLC  
 PRETTY WOMAN, LLC.  
 PRIMARIS MANAGEMENT INC.  
 PROSEK PARTNERS  
 QINGDAO CLASSIC CO. LTD.  
 QINGDAO COLLECT JEWELRY CO. LTD  
 QINGDAO RENFENG JEWELLERY  
 QINGDAO S&J JEWELRY CO. LTD  
 QINGDAO SHINSUNG ARTS CR  
 QINGDAO YM JEWELRIES CO  
 QRPG LP  
 QUEENS CENTER SPE LLC  
 RCS REAL ESTATE ADVISORS  
 REAMS ENTERPRISES, INC.  
 RIDERWOOD USA  
 RIGHT CHOICE EXPORTS  
 RITHUM, LLC  
 ROSEVILLE SHOPPINGTOWN LLC  
 ROUSE PROPERTIES, LP  
 RR DONNELLEY & SONS COMPANY  
 RSI INTERNATIONAL LTD  
 S.G. SUMMIT LLC  
 S.O.S MAINTENANCE INC  
 SAFETECH ENTERPRISES CORP  
 SALESFORCE.COM.INC.  
 SCARBOROUGH TOWN CENTRE  
 SDG DADELAND ASSOC., INC.  
 SE BANG QINGDAO GLOBAL CRAFT /  
 WISH TREE  
 SEBASTIAN COUNTY TAX COLLECTOR  
 SECURITAS TECHNOLOGY  
 SERVICECHANNEL.COM INC  
 SHADOW PUBLIC RELATIONS, INC.  
 SHALOM INTERNATIONAL  
 SHASTA REALTY LLC  
 SHOPPERTRAK RCT LLC  
 SHOPPING CENTER ASSOCIATES  
 SIMON PROPERTY GROUP (TX) LP  
 SIMON PROPERTY GROUP (TX),LP  
 SIMON PROPERTY GROUP (TX)LP  
 SIMON PROPERTY GROUP,LP  
 SIMPSON THACHER & BARTLETT LLP  
 SKINNYDIP LIMITED  
 SOMERSET COLLECTION LP  
 SOUTHLAND HOLDING I, LLC  
 SOUTHPARK MALL REALTY  
 SPECIALTY STORE SERVICES  
 SPENCER STUART  
 SPIN MASTER FAR EAST  
 SQUIRE PATTON BOGGS (US) LLP  
 SREG WHITE MARSH MALL LLC

ST JUDES CHILDREN'S RESEARCH  
 ST. JOHN'S TOWN CENTER/  
 STAPLES INC.  
 STEIN SAKS PLLC  
 STICKERBEANS  
 STONEBRIAR MALL, LLC  
 STUDEX CORP.  
 SUN LIFE FINANCIAL  
 SUNRISE MILLS MLP LP  
 SUPER LEAGUE ENTERPRISE, INC.  
 SUPERSTAR  
 TACOMA MALL PARTNERSHIP  
 TAIR JIUH  
 TANGER PROPERTIES LIMITED  
 TANGER PROPERTIES LP  
 TANGOE, INC.  
 TANGOE, INC. 742  
 TB MALL AT UTC, LLC  
 TERRELL OUTLETS, LLC  
 THE BENMOORE CONST. GROUP  
 THE CADILLAC FAIRVIEW CORP.  
 THE CREME SHOP  
 THE GREAT-WEST LIFE  
 THE IRVINE COMPANY LLC  
 THE MACERICH COMPANY  
 THE MACERICH PARTNERSHIP LP  
 THE MILLS AT JERSEY GARDENS/JG  
 THE RETAIL PROPERTY TRUST  
 TIERNEY GEARON PHOTOGRAPHY  
 TOMOKA25 ASHLEY PARK LLC  
 TONG YI ACCESS.  
 TRANZACT TECHNOLOGIES  
 TRANZACT TECHNOLOGIES, INC  
 TRIANGLE SIGN AND SERVICE  
 TRUESOURCE, LLC.  
 TRUMBULL SHOPPING CENTER #2LLC  
 TYSONS CORNER HOLDINGS LLC  
 UCC DISTRIBUTION INC.  
 UHC CONSTRUCTION SERVICES  
 UNITED TECHNO SOLUTIONS INC.  
 UPS SUPPLY CHAIN SOLUTIONS INC  
 US BANK CORPORATE PAYMENT  
 US CENTENNIAL MALLS JV,LLC  
 USPA ACCESSORIES LLC  
 VALLEY MALL LLC  
 VF MALL LLC  
 VIFF LIMITED  
 VIKING RIDEAU CORPORATION  
 WALMART INC.  
 WAREHOUSE DIRECT,INC.  
 WATERSHED TECHNOLOGY  
 WEA SOUTHCENTER LLC

WEBFAB LLC  
WEST EDMONTON MALL PROP. INC.  
WEST FARMS MALL, LLC  
WEST TOWN MALL LLC  
WESTCOR REALTY LIMITED  
WESTFIELD POLICE DEPARTMENT  
WESTLAND GARDEN STATE PLAZA LP  
WILLIAM L & K MELISSA TRANSIER  
WILLOWBROOK MALL HOLDING  
WIS INTERNATIONAL  
WL-MART STORES EAST LP  
WOODFIELD MALL,LLC  
WOODLAND HILLS MALL LLC  
WORKDAY, INC.  
WORKJAM INC.  
XL SPECIALTY INSURANCE COM.  
ZURU LLC

**Schedule B**

**Potential Connections or Related Parties**



**Schedule B****Potential Connections or Related Parties****Current and Former Clients of A&M and/or its Affiliates<sup>1</sup>**

Accenture International  
 Acosta Sales & Marketing  
 Adobe Cloud  
 ADP Inc.  
 Air Labs Inc.  
 Allianz Australia Insurance Limited  
 American Bank  
 American National Bank  
 Aon Underwriting Managers  
 AST JPMorgan Global Thematic  
 Avalara, Inc.  
 Axis Insurance Company  
 Baker & Hostetler LLP  
 Baker & McKenzie LLP  
 Baker Tilly Global Tax Solutions  
 Banco Popular de Puerto Rico  
 Bancorpsouth  
 Bank of Oklahoma  
 Bank of the West  
 BDO USA, LLP  
 Beazley Insurance Company, Inc.  
 Berkeley Research Group, LLC  
 BK of Amer NA-NY  
 Blackhawk  
 Blue Cross and Blue Shield of Illinois -  
     Health Care Svcs. Corporation  
 BMO Harris Bank  
 BRE/Pearlridge LLC  
 Bremer Bank  
 Bureau Veritas  
 CanadaLife  
 Canon Solutions America, Inc.  
 CBRE Inc.  
 Centric Beauty LLC  
 CenturyLink Communications, LLC d/b/a  
     Lumen Technologies  
 Citibank, N.A.  
 Citizens Bank  
 City National Bank

Comdata Inc.  
 Commerce Bank  
 Commingled Pens Tr Fd (CORE PL  
 Community National Bank & Trust  
 CompuCom Systems, Inc.  
 Continental Casualty Company (CNA)  
 Cornerstone OnDemand, Inc.  
 Cradlepoint through CDW LLC  
 Credit Suisse  
 Delta Dental-Asc  
 DHL  
 DLA Piper LLP (US)  
 Elliott Management Corp.  
 Elliott Intl LP  
 EMC-DN ICAV F&N BHF OF DN FD I  
 Endurance American Insurance Company  
 Expeditors  
 Experian Marketing Solutions LLC  
 Federal Express Corporation  
 Fifth Third Bank  
 First American Bk  
 First Citizens Bank & Trust Co  
 First Community Bank  
 First Farmers Bank & Trust  
 First Financial Bank  
 First Hawaiian Bank  
 First Horizon Bank  
 First Interstate Bank  
 First National Bank  
 Flagstar Bank  
 Fortinet through Optiv  
 FujiFilm Business Innovation Hong Kong  
     Limited  
 Funko Uk Ltd  
 General Growth Properties Inc.  
 Getty Images  
 Goldman Sachs & Co. LLC  
 Google Inc.  
 Grant Thornton LLP  
 Great-West Life, The  
 Hancock Bank

<sup>1</sup> A&M and/ or an affiliate is currently providing or has previously provided certain consulting or interim management services to these parties or their affiliates (or, with respect to those parties that are

investment funds or trusts, to their portfolio or asset managers or their affiliates) in wholly unrelated matters.

HTI Toys UK Ltd  
Huntington National Bank  
IDEA Group  
Illinois National Insurance Company  
Indian Harbor Insurance Company  
Insight Direct USA, Inc.  
Intact Financial Corporation  
Inverness  
Invesco  
Johnson Controls Inc.  
Kaiser  
Key Bank  
Kirkland & Ellis  
Klarna  
Liberty Mutual  
Lloyd's of London  
M&T Bank  
Macerich Company, The  
MAM LP - Empire Scurd Cr Fdg I  
Manulife (International) Limited  
Marathon  
Markwins Beauty Brands  
Marsh (Hong Kong) Ltd  
Mastercard International  
Mercer  
MetLife  
Microsoft Corporation  
Monarch Alternative Capital LP  
Mood Media Corporation  
Morgan Stanley Sr Fd Inc  
NatWest Offshore Gibraltar Ltd  
Navigators Insurance Company C  
NB - Neuberger Berman Special  
Newmark  
Oaktree  
Opry Mills Mall LP  
Optiv Security Inc.  
Oracle America, Inc.  
Orkin  
Pantone LLC  
Paypal, Inc. / Bill Me Later, Inc.  
PNC Bank  
ProLogis UK XXIV S.a.r.l.  
Province LLC  
QBE Insurance Corporation  
Redwood Capital Management

Regions Bank  
RioSoft  
Riskified, Inc.  
RSI International Ltd.  
Salesforce.com.Inc.  
Simmons Bank  
Simon Property Group, LP  
Simpson Thacher & Bartlett LLP  
South State Bank  
Spencer Stuart  
Sprout Social, Inc.  
Squire Patton Boggs (US) LLP  
St Judes Children's Research  
Staples Inc.  
Sun Life Financial  
Synovus Bank  
TD Bank  
Travelers Indemnity Company, The  
Triple-S  
Truist  
UMB Bank  
United Bank  
United Community Bank  
UPS Supply Chain Solutions Inc  
U.S. Specialty Insurance Company  
US Bank (US)  
Valley National Bank  
Viacom (Smurfs)  
VSP  
Wells Fargo  
WIS International  
Walmart Inc.  
Woodforest  
World of Sweets  
Worldline  
XL Specialty Insurance Com  
Zurich Insurance Company  
Zuru LLC  
[Confidential]

**Significant Equity Holders of Current and Former A&M Clients<sup>2</sup>**

Adobe Cloud  
ADP Inc.  
Allianz Australia Insurance Limited  
Ascot Insurance Company  
AST JPMorgan Global Thematic  
Baker Tilly Global Tax Solutions  
BK of Amer NA-NY  
BMO Harris Bank  
Brookfield Property Partners L.P.  
Cadillac Fairview Corp., The  
CanadaLife  
Canon Solutions America, Inc.  
CBRE Inc.  
CenturyLink Communications, LLC d/b/a  
Lumen Technologies  
Citibank, N.A.  
City National Bank  
Community Bank  
CompuCom Systems, Inc.  
Credit Suisse  
Elliott Management Corp.  
Elliott Intl LP  
EMC-DN ICAV F&N BHF OF DN FD I  
Fifth Third Bank  
FineLine  
Goldman Sachs & Co. LLC  
Google Inc.  
Herenstein, Andrew  
Huntington National Bank  
Intact Financial Corporation  
Inverness  
Invesco  
Johnson Controls Inc.  
Kaiser  
Liberty Mutual  
Lloyd's of London  
MAM LP - Empire Scurd Cr Fdg I  
Manulife (International) Limited  
Marathon  
Marsh (Hong Kong) Ltd

Mastercard International  
Mercer  
MetLife  
MGA Entertainment, Inc.  
Microsoft Corporation  
Monarch Alternative Capital LP  
Morgan Stanley Sr Fd Inc  
NatWest Offshore Gibraltar Ltd  
NB - Neuberger Berman Special  
Newmark  
Oaktree  
One Beacon Insurance Company  
Paypal, Inc. / Bill Me Later, Inc.  
PNC Bank  
QBE Insurance Corporation  
Redwood Capital Management  
Salesforce.com.Inc.  
Simon Property Group, LP  
Squire Patton Boggs (US) LLP  
Sun Life Financial  
Synovus Bank  
Travelers Indemnity Company, The  
TD Bank  
Truist  
UMB Bank  
UPS Supply Chain Solutions Inc  
US Bank (US)  
Viacom (Smurfs)  
Walmart Inc.  
Wells Fargo  
William L & K Melissa Transier  
Workday, Inc.  
Worldline  
Zurich Insurance Company  
[Confidential]

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<sup>2</sup> These parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds or trusts managed by such managers) are significant equity

holders of clients or former clients of A&M or its affiliates in wholly unrelated matters.

**Significant Joint Venture Partners<sup>3</sup>**

Adobe Cloud  
AST JPMorgan Global Thematic  
BK of Amer NA-NY  
Goldman Sachs & Co. LLC  
Johnson Controls Inc.  
MetLife  
Microsoft Corporation  
Morgan Stanley Sr Fd Inc  
UPS Supply Chain Solutions Inc  
[Confidential]

**Board Members/Officers/Employees<sup>4</sup>**

Kapoor, Rohit  
Killion, Theo  
Lomow, Samantha  
Wells, David  
William L & K Melissa Transier

**Government and Regulatory<sup>5</sup>**

State of Minnesota  
State of Texas

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<sup>3</sup> These parties or their affiliates are significant joint venture partners of other clients or former clients of A&M or its affiliates in wholly unrelated matters.

<sup>4</sup> These parties or their affiliates are or were board members, officers or members of management of other clients or former clients of A&M or their affiliates in wholly unrelated matters.

<sup>5</sup> A&M and/or an affiliate is currently providing or has provided certain consulting or interim management services to these government entities or regulatory agencies in wholly unrelated matters.